

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION  
OF THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX  
REFUND SCHEME LITIGATION

This document relates to: 18-cv-07828;  
19-cv-01785; 19-cv-01867; 19-cv-01893;  
19-cv-01781; 19-cv-01783; 19-cv-01866;  
19-cv-01895; 19-cv-01794; 19-cv-01865;  
19-cv-01904; 19-cv-01798; 19-cv-01869;  
19-cv-01922; 19-cv-01800; 19-cv-01788;  
19-cv-01870; 18-cv-07827; 19-cv-01791;  
19-cv-01792; 19-cv-01928; 19-cv-01926;  
19-cv-01868; 18-cv-07824; 19-cv-01929;  
19-cv-01803; 19-cv-01806; 19-cv-01906;  
19-cv-01801; 19-cv-01894; 19-cv-01808;  
19-cv-01810; 19-cv-01809; 18-cv-04833;  
19-cv-01911; 19-cv-01898; 19-cv-01812;  
19-cv-01896; 19-cv-01871; 19-cv-01813;  
19-cv-01930; 18-cv-07829; 18-cv-04434;  
19-cv-01815; 19-cv-01818; 19-cv-01931;  
19-cv-01918; 19-cv-01873; 19-cv-01924;  
19-cv-10713; 21-cv-05339.

MASTER DOCKET

18-md-2865 (LAK)

**PLAINTIFF SKATTEFORVALTNINGEN'S RULE 44.1  
NOTICE OF INTENTION TO RELY UPON FOREIGN LAW**

PLEASE TAKE NOTICE that, in accordance with Federal Rule of Civil Procedure 44.1 and Pretrial Order No. 36 (ECF No. 978), plaintiff Skatteforvaltningen (“SKAT”) hereby gives notice that it currently intends to raise an issue about the applicability of Danish law to its fraud, aiding and abetting fraud, and negligent misrepresentation claims, its remedies for those claims, and defendants’ defenses to those claims, or any issue arising from any of the foregoing. SKAT also preserves the right to dispute or rebut any issue of foreign law that defendants intend to raise.

Dated: New York, New York  
May 31, 2024

HUGHES HUBBARD & REED LLP

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